

**Exhibit D**

**PROFESSIONAL AND PARAPROFESSIONAL DETAIL BY CATEGORY CODE**

**WINC, INC., et al.**

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Professional and Paraprofessional Detail by Category Code  
December 20, 2022 through and including December 31, 2022

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
12/28/22	Kevin Clancy	Analyze Assets and Liabilities	Review liability analysis.	1.2	995	1,194.00
12/31/22	Molly Jobe	Analyze Assets and Liabilities	Review Gordon Brothers NOLV report from October 2022.	0.4	875	350.00
		<b>Analyze Assets and Liabilities Total</b>		<b>1.6</b>		<b>1,544.00</b>
12/20/22	Paula Lourenco	Case administration (including retention matters)	Email, outline to partner re: draft retention application and supporting documents, comments provided re: same.	0.4	300	120.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Emails to/from J. Manning, copy to partner re: connection party list for review/disclosures for CRC.	0.1	300	30.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Emails from/to partner re: draft application; review/analysis, prepared/updated CR and CRC's retention application and supporting documents; email to partner re: same.	0.9	300	270.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Review/analysis and preparation of application to employ CohnReznick and CR Capital Markets Securities, LLC to UCC, effective as of December 20, 2022.	1.7	300	510.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Continued review/analysis and preparation of application to retain CR as FA to UCC and CRC as investment banker to UCC; analysis/review of filed pleadings and related documents for continued and in preparation of application.	1.9	300	570.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Review/analysis and prepared notice of application in support of CR and CRC's retention application.	0.8	300	240.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Review/analysis and continued preparation of application to employ CR and CRC to UCC; initiated preparation of K. Clancy's declaration.	1.4	300	420.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Review/analysis and continued preparation of K. Clancy's declaration in support of application to retain CR as financial advisors and CRC as investment banker to the Official Committee of Unsecured Creditors.	1.1	300	330.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Review/analysis and prepared J. Manning's declaration in support of application to retain CR as financial advisors and CRC as investment banker to the Official Committee of Unsecured Creditors	1.3	300	390.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Review/analysis and prepared proposed order for retention and employment of CR as financial advisor and CRC as investment banker to UCC.	1.1	300	330.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Emails to/from partner re: case information; emails from/to counsel re: list for, in preparation of retention application of CR and CRC.	0.1	300	30.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Emails to/from staff re: debtors' parties in interest list and related documentation.	0.1	300	30.00

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Professional and Paraprofessional Detail by Category Code  
December 20, 2022 through and including December 31, 2022

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
12/20/22	Paula Lourenco	Case administration (including retention matters)	Review list of parties in interest and initiated review, search/analysis for preparation of disclosures for/in support of application to retain CR and CRC.	0.8	300	240.00
12/21/22	Kevin Clancy	Case administration (including retention matters)	Review retention application.	2.0	995	1,990.00
12/24/22	Paula Lourenco	Case administration (including retention matters)	Emails to/from counsel's office re: application for retention and employment of CR and CRC for UCC, declarations in support thereof, notice of application and proposed order; copies to appropriate recipients.	0.2	300	60.00
12/29/22	Maria Valle	Case administration (including retention matters)	Review parties list and perform search/names check; prepare spreadsheet and forward link of all pertinent names to P. Lourenco for retention papers.	2.1	300	630.00
		<b>Case administration (including retention matters) Total</b>		<b>16.0</b>		<b>6,190.00</b>
12/21/22	Jeffrey R. Manning	DIP Facility	CR/CRC team call with Committee counsel regarding DIP budget and pending hearing.	0.3	925	277.50
12/21/22	Kevin Clancy	DIP Facility	Call with counsel, CR/CRC team re: pending hearing and DIP budget.	0.3	995	298.50
12/21/22	Vinni Toppi	DIP Facility	Call with Committee counsel re: DIP budget and hearing prep	0.3	995	298.50
12/21/22	Vinni Toppi	DIP Facility	Review multiple versions of updated DIP budget and various email correspondence to/from counsel	0.8	995	796.00
12/21/22	Kevin Clancy	DIP Facility	Review updated cash flow budget.	0.4	995	398.00
12/22/22	Kevin Clancy	DIP Facility	Review correspondence re: DIP and bidding procedures.	1.4	995	1,393.00
12/22/22	Molly Jobe	DIP Facility	Receive and review proposed inventory and CV purchases from K Pleines (RPA).	0.2	875	175.00
12/22/22	Kevin Clancy	DIP Facility	Review vendor payment schedule; correspond with RPA.	0.6	995	597.00
12/23/22	Kevin Clancy	DIP Facility	Review proposed vendor disbursements.	0.5	995	497.50
12/23/22	Molly Jobe	DIP Facility	Communications with K Pleines (RPA) regarding questions related to inventory and critical vendor payments.	0.2	875	175.00
12/28/22	Molly Jobe	DIP Facility	Draft update to K Clancy, V Toppi (CR) and J Manning (CRC) regarding meeting with RPA regarding budget assumptions and CV needs.	0.4	875	350.00
12/28/22	Molly Jobe	DIP Facility	Meeting with K Pleines (RPA) to review budget and assumptions.	1.0	875	875.00
12/29/22	Vinni Toppi	DIP Facility	Review email/notes re: M Jobe's call with RPA regarding DIP budget build up; compose questions and exchange emails with M Jobe	0.4	995	398.00
12/30/22	Molly Jobe	DIP Facility	Draft communication to K Pleines (RPA) regarding questions related to proposed CV payments.	0.2	875	175.00
12/31/22	Molly Jobe	DIP Facility	Draft communication to K Clancy (CR) regarding proposed weekly CV payments.	0.2	875	175.00

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Professional and Paraprofessional Detail by Category Code  
December 20, 2022 through and including December 31, 2022

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
12/31/22	Molly Jobe	DIP Facility	Review monthly BBC and inventory levels for July vs. October related to Gordon Brothers NOLV report.	0.3	875	262.50
		<b>DIP Facility Total</b>		<b>7.5</b>		<b>7,141.50</b>
12/20/22	Kevin Clancy	Document Request/Response	Review document production.	1.5	995	1,492.50
12/21/22	Jeffrey R. Manning	Document Request/Response	CR and CRC call with Debtor's professionals regarding data requests and access to data room.	0.5	925	462.50
12/21/22	Kevin Clancy	Document Request/Response	Call with FA/IB professionals, V Toppi (CR) and J Manning (CRC) re: document requests and data room access.	0.5	995	497.50
12/21/22	Molly Jobe	Document Request/Response	Review file materials from Young Conway dataroom.	0.5	875	437.50
12/21/22	Vinni Toppi	Document Request/Response	Call with Debtor's professionals, K Clancy (CR) and J Manning (CRC), discuss data requests and access to data rooms	0.5	995	497.50
12/24/22	Molly Jobe	Document Request/Response	Pull IB retention application for J Manning (CRC).	0.1	875	87.50
12/28/22	Kevin Clancy	Document Request/Response	Follow-up on data room access; correspond with counsel and CGF.	0.6	995	597.00
12/29/22	Kevin Clancy	Document Request/Response	Review preliminary request list; responses to APA questions; case research list.	2.0	995	1,990.00
12/29/22	Molly Jobe	Document Request/Response	Draft proposed document request list from the debtors to J Kesselman (AF).	0.1	875	87.50
		<b>Document Request/Response Total</b>		<b>6.3</b>		<b>6,149.50</b>
12/20/22	Paula Lourenco	Document Review/Index	Review docket re: notices/pleadings and case information.	0.3	300	90.00
12/20/22	Paula Lourenco	Document Review/Index	Emails from/to partner re: retention; review/analysis of documents for/in preparation of CR and CRC's retention application.	0.3	300	90.00
12/20/22	Vinni Toppi	Document Review/Index	Review documents provided by counsel: sale interested parties; critical vendor list; revenue sharing agreement and balance sheet info	1.2	995	1,194.00
12/20/22	Maria Valle	Document Review/Index	Review docket and BankruptcyData for Winc, Inc.; retrieve all First Day Motion pleadings and financial information spreadsheets from BankruptData	1.2	300	360.00
12/20/22	Vinni Toppi	Document Review/Index	Review court docket and pleadings-cash management; critical vendor; sale motion	0.8	995	796.00
12/21/22	Vinni Toppi	Document Review/Index	Review committee objection	0.6	995	597.00
12/24/22	Paula Lourenco	Document Review/Index	Emails from/to J. Manning re: declaration, comments. Review and updated declaration; review and updated retention documents re: same.	0.8	300	240.00
12/27/22	Vinni Toppi	Document Review/Index	Review docket and pleadings-contract rejection motion; Ordinary course professionals	0.9	995	895.50
12/27/22	Vinni Toppi	Document Review/Index	Access IB data room; download and index documents; review intercompany information ; review CIM	1.7	995	1,691.50

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Professional and Paraprofessional Detail by Category Code  
December 20, 2022 through and including December 31, 2022

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
12/29/22	Vinni Toppi	Document Review/Index	Review court docket/pleadings; pull down pleadings	0.4	995	398.00
		<b>Document Review/Index Total</b>		<b>8.2</b>		<b>6,352.00</b>
12/20/22	Vinni Toppi	Evaluate Sale of Debtors' Assets/Liquidation	Review updated APA re: asset sale structure	0.4	995	398.00
12/24/22	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Write up on IB terms	0.3	925	277.50
12/26/22	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Review, write up on IB terms	2.0	925	1,850.00
12/27/22	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Review IOI and collateral marketing materials	1.0	925	925.00
12/27/22	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Review list of issues on APA; list of contacted parties; inventory appraisal.	2.0	995	1,990.00
12/27/22	Vinni Toppi	Evaluate Sale of Debtors' Assets/Liquidation	Review inventory appraisal	0.3	995	298.50
12/27/22	Vinni Toppi	Evaluate Sale of Debtors' Assets/Liquidation	Review grid of investment banking retentions; review retention applications	0.4	995	398.00
12/28/22	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Compile previous CGF details	1.0	925	925.00
12/28/22	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Review comparable DE cases re: assets/liabilities and fees.	0.7	995	696.50
12/29/22	Vinni Toppi	Evaluate Sale of Debtors' Assets/Liquidation	Review email correspondence re: indicators of interest	0.3	995	298.50
12/30/22	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Begin review/analysis of sales process	1.5	925	1,387.50
12/30/22	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Report on sales process	0.5	925	462.50
12/30/22	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Review and analysis of sale process.	0.7	995	696.50
12/31/22	Molly Jobe	Evaluate Sale of Debtors' Assets/Liquidation	Draft response to J Manning (CRC) regarding options for liquidation vs. sale process.	0.3	875	262.50
		<b>Evaluate Sale of Debtors' Assets/Liquidation Total</b>		<b>11.4</b>		<b>10,866.00</b>
12/20/22	Jeffrey R. Manning	General Telephone Conference	Call with CR/CRC team, and ArentFox regarding pending hearing.	0.5	925	462.50
12/20/22	Jeffrey R. Manning	General Telephone Conference	Follow up call with ArentFox team, CR/CRC team regarding hearing issues and DIP related updates.	0.5	925	462.50

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Professional and Paraprofessional Detail by Category Code  
December 20, 2022 through and including December 31, 2022

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
12/20/22	Kevin Clancy	General Telephone Conference	Call with counsel, CR/CRC teams re: pending hearing.	0.5	995	497.50
12/20/22	Kevin Clancy	General Telephone Conference	Follow up call with counsel, CR/CRC teams re: hearing issues and DIP updates.	0.5	995	497.50
12/20/22	Molly Jobe	General Telephone Conference	Participated in call with ArentFox team, J Manning (CRC), K Clancy and V Toppi (CR) regarding December 22, 2022 hearing issues and DIP order updates.	0.5	875	437.50
12/20/22	Molly Jobe	General Telephone Conference	Attend follow up call with ArentFox team, K Clancy, V Toppi (CR) and J Manning (CRC) re pending hearing	0.5	875	437.50
12/20/22	Molly Jobe	General Telephone Conference	Attend introduction meeting with RPA team (Debtor's FA team) and CGF team (Debtor's IB).	0.5	875	437.50
12/20/22	Vinni Toppi	General Telephone Conference	Call with ArentFox team and CR team, and J Manning (CRC) re pending hearing	0.5	995	497.50
12/20/22	Vinni Toppi	General Telephone Conference	Follow up call with ArentFox team and CR team, and J Manning (CRC) re hearing issues and DIP updates	0.5	995	497.50
		<b>General Telephone Conference Total</b>		<b>4.5</b>		<b>4,227.50</b>
12/21/22	Molly Jobe	Prepare/Review Flash Report for Period Ending	Review 1st two weeks of DIP budget variance report from K Pleines (RPA).	0.2	875	175.00
12/27/22	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Review budget v. actual report.	0.5	995	497.50
12/28/22	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Discuss report for UCC.	0.4	995	398.00
12/28/22	Molly Jobe	Prepare/Review Flash Report for Period Ending	Meeting with V Toppi (CR) regarding flash report and UCC meeting.	0.5	875	437.50
12/28/22	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Meeting with M Jobe re committee meeting and flash report.	0.5	995	497.50
12/30/22	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Review budget v. actual report.	0.5	995	497.50
		<b>Prepare/Review Flash Report for Period Ending Total</b>		<b>2.6</b>		<b>2,503.00</b>
12/20/22	Vinni Toppi	Review of Proposed Transactions of Debtors	Review committee draft objection; exchange emails with committee counsel.	0.4	995	398.00
12/20/22	Jeffrey R. Manning	Review of Proposed Transactions of Debtors	Case review of documents review YCST and CGF data rooms	2.3	925	2,127.50
12/20/22	Kevin Clancy	Review of Proposed Transactions of Debtors	Review and comment on draft objection.	1.5	995	1,492.50
12/21/22	Jeffrey R. Manning	Review of Proposed Transactions of Debtors	Review of APA and schedules	1.0	925	925.00

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Professional and Paraprofessional Detail by Category Code  
December 20, 2022 through and including December 31, 2022

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
12/26/22	Kevin Clancy	Review of Proposed Transactions of Debtors	Review correspondence re: budget; inventory and sale process.	1.2	995	1,194.00
12/27/22	Maria Valle	Review of Proposed Transactions of Debtors	Retrieve Cannacord retentions of various bankruptcy filings	0.7	300	210.00
12/27/22	Jeffrey R. Manning	Review of Proposed Transactions of Debtors	Call with CR/CRC team, and ArentFox regarding sale process, operations and pending motions.	1.0	925	925.00
12/27/22	Kevin Clancy	Review of Proposed Transactions of Debtors	Call with counsel re: pending motions; sale process; operations and inventory spend.	1.0	995	995.00
12/27/22	Molly Jobe	Review of Proposed Transactions of Debtors	Attend call with AFS team, J Manning (CRC), V Toppi and K Clancy (CR) regarding next steps for reviewing DIP budget, operations and marketing process.	1.0	875	875.00
12/27/22	Vinni Toppi	Review of Proposed Transactions of Debtors	Call with Committee professionals, CR team and J Manning (CRC) re: next steps, operations, sale process and work streams	1.0	995	995.00
12/27/22	Maria Valle	Review of Proposed Transactions of Debtors	Review email request from J. Manning re: checking various venues for CG retentions; prepare spreadsheet and forward to J. Manning; K. Clancy; V. Toppi and M. Jobe for review	1.6	300	480.00
12/27/22	Molly Jobe	Review of Proposed Transactions of Debtors	Review materials in CGF dataroom.	1.0	875	875.00
12/28/22	Jeffrey R. Manning	Review of Proposed Transactions of Debtors	Review CGF data on targets not contacted	1.0	925	925.00
12/28/22	Maria Valle	Review of Proposed Transactions of Debtors	Update additional retention documents (Other) and prepare zip file of all retentions and forward to J. Manning	0.8	300	240.00
12/28/22	Kevin Clancy	Review of Proposed Transactions of Debtors	Review pending litigation matters list; complaint.	1.0	995	995.00
12/28/22	Vinni Toppi	Review of Proposed Transactions of Debtors	Review schedule of proposed assumed liabilities; review email correspondence	0.4	995	398.00
12/29/22	Kevin Clancy	Review of Proposed Transactions of Debtors	Review redline of proposed orders.	0.7	995	696.50
12/30/22	Kevin Clancy	Review of Proposed Transactions of Debtors	Review draft objection; correspond with counsel.	0.8	995	796.00
		<b>Review of Proposed Transactions of Debtors Total</b>		<b>18.4</b>		<b>15,542.50</b>
12/29/22	Vinni Toppi	Review/Analyze Historical Information	Review statements and schedules filed by the debtor entities	0.8	995	796.00
		<b>Review/Analyze Historical Information Total</b>		<b>0.8</b>		<b>796.00</b>
		<b>Grand Total</b>		<b>77.3</b>		<b>61,312.00</b>

**WINC, INC., et al.**  
**CohnReznick LLP and CohnReznick Capital Markets Securities, LLC**  
**December 20, 2022 through and including December 31, 2022**  
**Summary of Professional and Paraprofessional Timekeepers**  
**By Activity Code Category**

Name	Position	Activity Code Category	Hours	Rates*	Fee
Kevin Clancy	Partner	Analyze Assets and Liabilities	1.20	995	1,194.00
Molly Jobe	Director	Analyze Assets and Liabilities	0.40	875	350.00
		<b>Activity Subtotal:</b>			<b>\$ 1,544.00</b>
Kevin Clancy	Partner	Case Administration	2.00	995	1,990.00
Maria Valle	Paraprofessional	Case Administration	2.10	300	630.00
Paula Lourenco	Paraprofessional	Case Administration	11.90	300	3,570.00
		<b>Activity Subtotal:</b>			<b>\$ 6,190.00</b>
Kevin Clancy	Partner	DIP Facility	3.20	995	3,184.00
Vinni Toppi	Partner	DIP Facility	1.50	995	1,492.50
Jeffrey R. Manning	CRC Managing Director	DIP Facility	0.30	925	277.50
Molly Jobe	Director	DIP Facility	2.50	875	2,187.50
		<b>Activity Subtotal:</b>			<b>\$ 7,141.50</b>
Kevin Clancy	Partner	Document Request/Response	4.60	995	4,577.00
Vinni Toppi	Partner	Document Request/Response	0.50	995	497.50
Jeffrey R. Manning	CRC Managing Director	Document Request/Response	0.50	925	462.50
Molly Jobe	Director	Document Request/Response	0.70	875	612.50
		<b>Activity Subtotal:</b>			<b>\$ 6,149.50</b>
Vinni Toppi	Partner	Document Review/Index	5.60	995	5,572.00
Maria Valle	Paraprofessional	Document Review/Index	1.20	300	360.00
Paula Lourenco	Paraprofessional	Document Review/Index	1.40	300	420.00
		<b>Activity Subtotal:</b>			<b>\$ 6,352.00</b>
Kevin Clancy	Partner	Evaluate Sale of Debtors' Assets/Liquidation	3.40	995	3,383.00
Vinni Toppi	Partner	Evaluate Sale of Debtors' Assets/Liquidation	1.40	995	1,393.00
Jeffrey R. Manning	CRC Managing Director	Evaluate Sale of Debtors' Assets/Liquidation	6.30	925	5,827.50
Molly Jobe	Director	Evaluate Sale of Debtors' Assets/Liquidation	0.30	875	262.50
		<b>Activity Subtotal:</b>			<b>\$ 10,866.00</b>
Kevin Clancy	Partner	General Telephone Conference	1.00	995	995.00
Vinni Toppi	Partner	General Telephone Conference	1.00	995	995.00
Jeffrey R. Manning	CRC Managing Director	General Telephone Conference	1.00	925	925.00
Molly Jobe	Director	General Telephone Conference	1.50	875	1,312.50
		<b>Activity Subtotal:</b>			<b>\$ 4,227.50</b>
Kevin Clancy	Partner	Prepare/Review Flash Report for Period Ending	1.40	995	1,393.00
Vinni Toppi	Partner	Prepare/Review Flash Report for Period Ending	0.50	995	497.50
Molly Jobe	Director	Prepare/Review Flash Report for Period Ending	0.70	875	612.50
		<b>Activity Subtotal:</b>			<b>\$ 2,503.00</b>
Kevin Clancy	Partner	Review of Proposed Transactions of Debtors	6.20	995	6,169.00



**WINC, INC., et al.**  
**CohnReznick LLP and CohnReznick Capital Markets Securities, LLC**  
**December 20, 2022 through and including December 31, 2022**  
**Summary of Professional and Paraprofessional Timekeepers**  
**By Activity Code Category**

<b>Name</b>	<b>Position</b>	<b>Activity Code Category</b>	<b>Hours</b>	<b>Rates*</b>	<b>Fee</b>
Vinni Toppi	Partner	Review of Proposed Transactions of Debtors	1.80	995	1,791.00
Jeffrey R. Manning	CRC Managing Director	Review of Proposed Transactions of Debtors	5.30	925	4,902.50
Molly Jobe	Director	Review of Proposed Transactions of Debtors	2.00	875	1,750.00
Maria Valle	Paraprofessional	Review of Proposed Transactions of Debtors	3.10	300	930.00
		<b>Activity Subtotal:</b>			<b>\$ 15,542.50</b>
Vinni Toppi	Partner	Review/Analyze Historical Information	0.80	995	796.00
		<b>Activity Subtotal:</b>			<b>\$ 796.00</b>
<b>Grand Total</b>			<b>77.30</b>		<b>\$ 61,312.00</b>
*As an accommodation to the Committee, the normal billing rates for CohnReznick LLP and for CohnReznick Capital Markets Securities, LLC are capped at a blended rate of \$675 per hour.					